Any person contravening the provisions of this notification shall be liable for prosecution under the Rules and the commodities involved in the offence shall also be liable to be forfeited to Government.

I, further direct that with reference to Rule 119 of the said Rules, notice of this notification shall be given by publication of the same in the official Gazette.

5978 S. MUNINANJAPPA, *Dy. Commr.*

SHIMOGA SUB-DIVISION.

Notification dated 4th October 1948.

No. R3. Dhar. 16—48-49. It is hereby notified for the information of the public that the following gentlemen are appointed as Dharmadarsis to supervise the affairs of Sri Mallikarjuna Devaru Temple, Marahalli, Mandagadde Hobli, Thirthahalli Taluk, for a period of three years from the date of this notification.

Sl. No.	Name	Age	Caste	Occupation	Remarks
	Sri.—				
1	Yadavatti Duggappagowda...	42	Namadari Gowdar.	Zamindar	Dharmadarsi
2	Kannangi Seshannagowda...	54	Do ...	Do ...	Do
3	Kumariahgowda ...	34	Do ...	Do ...	Convenor
4	Horabylu Devappagowda ...	28	Do ...	Do ...	Dharmadarsi
5	Attigadde Seshappagowda...	26	Do ...	Do ...	Do ...
6	Kathakkapu Sasannagowda	25	Do ...	Do ...	Do ...
7	Attigadde Subba Rao ...	45	Brahmin	Do ...	Do ...

5979 C. M. KEMPANNA, *Asst. Commr.*

CHIKMAGALUR DISTRICT.

Notification dated 19th October 1948.

No. A4.—C. 863—48-49. In continuation of this office notification of even number dated 31st August 1948, I, Sri K. P. Ramanathaiya, M.A., Deputy Commissioner, Chikmagalur District, hereby further direct that the weekly shandies in Chikmagalur Town should not be held for a further period of four weeks in the Shandy Maidan from the date of this notification and people gathering in any place of the town or round about the town should be summarily sent back.

5540

Notification dated 4th November 1948.

No. A4. C. 863—48-9. In modification of this Office Notification No. A4. C. 863—48-49, dated 19th October 1948, prohibiting the holding of weekly shandies in Chikmagalur Town for a further period of four weeks on account of the prevalence of plague, it is hereby directed that only fruits and vegetables will be allowed to be sold in the shandy maidan on shandy day and that the sale of vegetables and fruits is restricted to the shandy maidan only.

6014 K. P. RAMANATHAIYA, *Dy. Commr.*

JUDICIAL DEPARTMENT

MYSORE DISTRICT.

Notification dated 5th November 1948.

No. G1-C. 206—48-49. It is hereby notified for the information of the public that under Section 36 (1) (a) of the Mysore Police Act, the following roads in Nanjangud Town will be closed for all Vehicular Traffic on the dates and during the hours noted against them in connection with the Car Festival of Sri Srikanteswaraswami Temple at Nanjangud. All the vehicles belonging to the Palace are exempted from the operation of this notification.

	Routes	Dates	Hours From	Hours To
1	Road in front of the Temple	11—11—1948	7 p.m.	9 p.m.
2	Palace Road.	12—11—1948	10 a.m.	12 noon
			8 p.m.	11 p.m.
	Rakshasa Mantapa road or Palace Road.	13—11—1948	10 a.m.	12 noon
			8 p.m.	10 p.m.
	Bazaar Road	14—11—1948	10 a.m.	12 noon
			8 p.m.	10 p.m.
		15—11—1948	10 a.m.	12 noon
			8 p.m.	12 p.m.
		16—11—1948	10 a.m.	12 noon
			8 p.m.	10 p.m.
		17—11—1948	12 noon	2 p.m.
			8 p.m.	11 p.m.
		18—11—1948	5 a.m.	12 noon
			8 p.m.	10 p.m.
		19—11—1948	10 a.m.	12 noon
			5 p.m.	11 p.m.
		20—11—1948	11 a.m.	1 p.m.
			9 p.m.	12 p.m.
		21—11—1948	10. a.m	2 p.m.
		22—11—1948	10 a.m.	1 p.m.

N. B.—The Police Officers on duty are authorised to stop all the vehicles except those belonging to the Palace when the deity is later in procession on Car (Ratha) on the roads mentioned above till the procession or cars (Rathas) pass those roads.

6016 GEORGE MATTHAN, *Dist. Magist.*

REVENUE DEPARTMENT

DODBALLAPUR SUB-DIVISION.

Notification dated 30th October 1948.

A. C. 374—48-49. It is hereby notified for the information of those concerned that the Pateli office of Kenjiganahalli of Madhura hobli, Dodballapur Taluk, has fallen vacant as the Registered Pateli, has died. Hakdars, if any, to the said Pateli office may prefer their claims before the Amildar Dodballapur Taluk, within two years from the date of publication of this Notification in the *Mysore Gazette*. Claims preferred after that date will not be considered.

5936 B. S. N. GOWDA, *S.D.O.*

UNIVERSITY OF MYSORE.

Notification dated 6th November 1948.

No. EX. 4-523—48-49. It is hereby notified that the Diplomas of candidates successful at the Final L.M.P. Examination held in January 1948, and May 1948, as well as the Diplomas of candidates who have been successful in the Final Examination for the Diploma in Commerce and who have completed their practical training will be awarded at a special meeting of the Senate to be held in the Central Hall of the Mathematics Block, Central College, Bangalore, on Monday the 29th November 1948 at 11-30 A.M.

Applications for the grant of Diplomas must be made in prescribed form on or before 22nd November 1948. Forms of application can be had from the Principal, Medical School, Bangalore, in respect of L.M.P. and from the Principal, College of Commerce, "Purnaprasad", High Grounds, Bangalore, in respect of L.Com.

548 D. S. GORDON, *Registrar.*

FINANCIAL DEPARTMENT

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF MYSORE, BANGALORE.

Circular, dated 6th November 1948.

From

V. T. SREENIVASAN, Esq., B.A., B.Sc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore, Bangalore.

To

1. The Presidents of Municipalities,
2. The Head Masters of Municipal High Schools,
3. The Secretaries to the Committee of Management of Municipal High Schools.
4. Deputy Commissioners and Presidents of Committee of Management of Municipal High Schools; and
5. All Treasury Officers.

No. 495—B 2. Adverting to G. O. No. Fl. 3035-3104—G. F. 189-46-3, dated 4th October 1948 issuing revised instructions in regard to drawing and accounting of funds required for the several Municipal High Schools in the State, the following supplementary instructions are issued for information and guidance:—

1. The revised procedure may be given effect to from 1st December 1948.

2. A separate S.B. Current Account may be opened from 1st December 1948 in the nearest Government Treasury in the official designation of the Secretary to the Committee of Management, the Head of Account being "Maintenance Fund of the Municipal High School.....". This Savings Bank Account will be in addition to other Savings Bank Accounts now held for each Municipal High School for—

(a) The Building Fund,
(b) Sports and Reading Room fund, and
(c) Aided School Provident Fund.

3. Each Municipal High School will credit to this new Savings Bank Account on 1st December 1948 an amount equal to the difference between (i) the net amount (*i.e.*, gross expenditure minus fee income and Government grant) provided in the sanctioned budget of the Municipality on account of the maintenance and other charges of the Municipal High School, and (ii) actual net expenditure incurred from July 1948 to end of November 1948 (actual gross expenditure minus fee income and Government grant).

4. The fee and other receipts of the High School realised from 1st December 1948 will be credited to the above Savings Bank Account by the Head Master as laid down in the Government Order referred to above.

5. The Government grant realised on account of the School from time to time will also be credited to the above S. B. Account.

6. The funds required for the expenditure of the Municipal High School from 1st December 1948 will be withdrawn by the Secretary from the above S. B. Account, only at the request of the Head Master.

7. The Head Master should prepare the bills for the maintenance grant, equipment grant, etc., promptly and arrange to send them to the District Educational Officer under the signature of the Secretary.

8. The accounts relating to all items of Receipts and Expenditure of Municipal High Schools will be maintained in the High School itself. The Head Master should maintain a classified abstract of receipts and expenditure in the appended form the entries being posted therein every month from the Cash Book, etc. A statement showing the transactions for each month in the same form will be appended to the bill for the maintenance grant to be sent to the District Educational Officer. A copy of this monthly account should also be sent to the Municipality through the Secretary.

9. At the end of the year, a statement showing the total receipts and payments of the School for the year, in the same form, will be sent by the Head Master through the Secretary to the District Educational Officer and also to the Municipality.

10. The Financial and other statistics required by the Municipality for the preparation of the Budget, Administration Report, etc., should be furnished by the Head Master.

11. From the next official year, *viz.*, 1949-50, the net annual allotment for the year according to the Municipal Budget, should be credited to the above S.B. Account either in lumpsum or in quarterly instalments as laid down in para 1 of the Government Order.

12. Excess expenditure over the receipts during the year, if any, will have to be borne by the Municipality each year and credited to the above S.B. Account.

13. In the books of the Municipality, the amount paid on account of the Municipal High School from time to time for being deposited in the new S.B. Account (Paras 2, 10 and 11) will appear on the expenditure side, under "Contribution for the Municipal High School".

14. In all other respects, the present procedure will be followed.

On all points of doubt, the Financial Assistant to the Director of Public Instruction, who arranges for the Local Audit of the initial accounts of the Municipal High Schools may be addressed in future.

V. T. SREENIVASAN, *Comptroller.*

Abstract Monthly Cash Account of the Municipal High School.....for.....

Statement of Receipts	July	August	September & so on, for 12months	Total for the year
I. Drawings from Municipality.—				
1. Establishment charges, *viz.*, Pay, Allowances and Contingencies				
2. Dearness Allowance				
3. Travelling Allowance				
4. Equipment				
5. Other items to be specified				
Total ...				
II. Fee Income.—				
1. Admission and Re-admission Fees ...				
2. Tuition Fees				
3. Fines				
4. Refund of fees received from other institutions				
5. Compensation for loss of fee income drawn from Government				
6. Medical Fees				
Total ...				
III. Drawings from Government.—				
1. Maintenance grant				
2. Government share of cost towards Dearness Allowance				
3. Equipment Grant				
4. Scholarships drawn				
Total ...				
IV. Other Receipts (to be specified).—				
1. Contributions from District Boards, etc. ...				
2.				
3.				
Total ..				
Opening Balance ...				
Grand Total ...				

Absract Monthly Cash Account of the Municipal High School.....for.....

Statement of Disbursements	July	August	September & so on, for 12 months	Total for the year
I. Establishment charges.—				
1. Pay and Allowance				
2. Dearness Allowance				
3. Contingency				
4. Travelling Allowance				
5. Scholarship disbursed				
6. Other Charges to be specified				
Total				
II. Fee Remittances.—				
1. Admission and Re-admission Fees (Municipality)				
2. Tuition Fees (Municipality)				
3. Fines				
4. Refunds of Fees received from other schools				
5. Compensation for loss of fee income ...				
6. Medical (to 35 Edn.)				
Total ...				
III. Other Remittances.—				
1. Contributions from District Boards, etc.				
2. Maintenance grant				
3. Dearness Allowance				
5. Other items to be specified				
5. Equipment				
Total ..				
IV. Refund of tuition fees to students or other institutions				
Total of all items ...				
Closing Balance ...				
Grand Total ...				

READ—

Government Order No. Fl. 582-85—G. F. 53-43-5, dated the 8th August 1944, sanctioning (i) the transfer of work of the audit of the accounts of the several Municipal High Schools to the Financial Branch of the Education Department, and (2) the entertainment of an Accountant on Rs. 60–5–100 in that office to attend to the work.

2. Letter No. 24—C.L.A.D. dated the 12th July 1946, from the Comptroller, requesting in the circumstances explained, sanction for a revised procedure in the method of accounting in the Municipal High Schools.

3. Further letter No. 40—C.L.A.D. dated the 7th August 1947, from the Comptroller to Government.

Order No. Fl. 3035-3104—G. F. 189-46-3, dated the 4th October 1948.

The Comptroller states that at present the local auditors of his office have no scope to check the transactions relating to the Municipal High Schools appearing in the account of the Municipality with reference to the initial records maintained in the High Schools as it rests with the Financial Branch and that the Financial Branch of the Education Department could not satisfactorily scrutinise whether the amounts drawn out of Municipal funds have been duly accounted for in the books of the High Schools, since the Municipal Accounts are not subject to its scrutiny. The Comptroller also states that at present the entire transactions relating to a Municipal High School could not be booked in one place, as they are maintained by two different authorities, *viz.*, the Head Master and the Secretary who maintain separate accounts of different items though the accounts maintained by them separately relate to the High School proper. To ensure the entire transactions of a Municipal High School being booked in one place and to facilitate better scrutiny of accounts, the Comptroller has proposed a revised procedure, in the method of accounting in the Municipal High Schools as follows:—

(1) A fund account to be opened by opening a Savings Bank Account in the official designation of the Secretary of the Committee of Management concerned and the Municipal Council required to pay the sanctioned quota for the year in full in advance, all the other receipts such as contributions, school fees, departmental grants, etc., being also credited to the Savings Bank account. If there is delay in obtaining sanction to the Budget estimates of the Municipality, the Municipal quota may be credited monthly or quarterly in advance based on the previous year's budget sanctions subject to suitable adjustments after the Budget is sanctioned. The equipment grant payable by the Municipality according to sanction should also be deposited in the Savings Bank Account. The amount required for expenditure will be withdrawn by the Secretary at the request of the Head Master and paid to the Head Master who will account for it in the cash book as the amount received from the Secretary. Any excess expenditure over the receipts will also be borne by the Municipality and paid to the Savings Bank account.

(2) In places where there are no Treasury facilities, the Savings Bank account in the nearest Treasury will have to be opened, all collections being daily credited to the Municipal Funds for issue of crossed cheques in favour of the Head Master in lieu of cash received on each date, these cheques being sent to the Treasury by the Head Master once a month for transfer credit to the Savings Bank account through one of the staff of the Municipal High School, when he goes to the Treasury for encashment of establishment bills at the beginning of each month.

(3) The initial accounts of the Municipal High Schools (including payment vouchers) will be subject to Local Audit by the staff of the Financial Branch of the Education Department as hitherto in accordance with G. O. No. Fl. 582-85—G.F. 53-43-5, dated 8th August 1944. In addition, the Comptroller may arrange for the post audit of the bills relating to Municipal High Schools (after payment) in the Financial Branch of the Education Department, when found necessary and possible.

2. Government are pleased to sanction the above proposals of the Comptroller.

3. The proposal of the Comptroller to make the Head Masters *ex-official* Secretaries of the Committee of Management is not however acceptable and the existing arrangement will continue.

4. The Comptroller is requested to issue clear instructions to the Municipalities.

M. SHAMANNA,
Finl. Secy.

MYSORE DISTRICT.

TREASURY DEPARTMENT,
Notification dated 1st November 1948.

L. Dis. T4-117-537—48-49. The Savings Bank Depositors of T.-Narsipur Taluk Treasury may present their Pass Books for the addition of interest for 1946-47 during working hours at the said Treasury.

5932 GEORGE MATTHAN. *Dy. Commr.*

MISCELLANEOUS DEPARTMENT

OFFICE OF THE DEPUTY COMMISSIONER OF INCOME-TAX AND SALES TAX, BANGALORE URBAN DIVISION, NEW PUBLIC OFFICES, BANGALORE.

LOCATION OF INCOME-TAX AND SALES TAX OFFICES IN BANGALORE URBAN DIVISION.

Dated 4th November 1948.

No. C. 38—48-49. The public of Bangalore City and Civil area, particularly assessees and dealers are hereby informed that the several Income-Tax and Sales Tax Offices in Bangalore, Urban Division are now established in the following localities and buildings mentioned against each with the correct address of each of the offices.

		(Location.)
1	Income-Tax Officer/Sales Tax Officer Bangalore No. I Circle (Headquarters Bangalore).	New Public Offices, Bangalore.
	Assistant Sales Tax Officer, Bangalore No. I Circle.	New Public Offices, Bangalore.
2	Income-Tax Officer/Sales Tax Officer, Bangalore No. II Circle (Headquarters, Bangalore).	No. 5, Ali Asker Road Civil Area Bangalore.
	Assistant Sales Tax Officer, Bangalore No. II Circle.	Do
3	Income-Tax Officer/Sales Tax Officer, Bangalore No. III Circle (Headquarters, Bangalore).	No. 4, Richmond Road Civil Area, Bangalore.
	Assistant Sales Tax Officer, Bangalore No. III Circle.	Do
4	Income-Tax Officer, Sales Tax Officer, Bangalore No. IV Circle (Headquarters Bangalore).	Do
	Assistant Sales Tax Officer, Bangalore No. IV Circle.	Do
5	Income-Tax Officer, Sales Tax Officer, Bangalore No. V Circle (Headquarters Bangalore.)	Mayo Hall, Mahatma Gandhi Road (South Parade) Bangalore Civil Area.
6	Assistant Sales Tax Officer, Bangalore. No. V Circle.	Do

6002 ....., *Dy. Commr.*

NOTE ON THE DISTRIBUTION OF CLOTH AND YARN IN THE MYSORE STATE.

TEXTILE POLICY OF THE GOVERNMENT OF INDIA.

With a view to restricting the rise in prices of cloth and yarn, and to make these commodities available to the consumer at controlled rates, the Government of India announced their Textile Policy. The main features of the policy are: (i) control over production in the Mills and fixation of Ex-Mill prices by the Textile Commissioner, Bombay, and (ii) permitting the Provinces and States to fix the margin of profits to the various classes of dealers, distribution being arranged through such agencies as the Provincial or State Governments may consider suitable in their respective areas. The Central Government have, however, given a direction that "all production in future should be procured by the States and and Provincial Governments through the nominated buyers acting on behalf of Provincial and State Governments on the lines of All-India Cloth Distribution Scheme in force."

It was also made clear that it would be the duty of these buyers to purchase cloth under purchase authorisation on the Mills issued by the Textile Commissioner, Bombay, and to transport the bales purchased by them to the Provinces and States for distribution to wholesale and retail dealers approved by the Provincial and State Governments.

The buyers should remove their purchases from the mill godowns within a month of issue of these permits, after which the allocations covered by them will lapse and will go back into the All-India pool.

The new scheme of control contemplates the sale of a proportion of the allocations of cloth made to any Province or State through Government-owned or Government-controlled shops. The fixation of this proportion is left entirely to the discretion of the Provincial or State Governments, but it is suggested that it should be fixed with prudence and altered, if necessary, as experience is gained and the necessary organisation is built up. The Government of India suggest that consumers' co-operative societies should also be set up and a portion of cloth distributed through such societies. The balance of cloth should be distributed through the normal trade channels on licenses. Such licenses should be freely given so that there may not be any room for corruption at this point.

It is left to the Provincial or State Governments to decide whether or not any scheme of rationing should be introduced.

The Government of India emphasise that, whether a scheme of individual rationing is introduced or not, adequate attention should be paid to the rural parts of every Province or State. The possibility of distribution through Village Panchayets and Co-operative Societies or such other agency depends upon local conditions.

The licensing of the wholesale and retail trade would appear to be unavoidable. It has been suggested that steps be taken to license all those dealers in the trade whom it is decided to allow to continue. It is doubtless true that it is desirable to keep the cost of distribution at a minimum by reducing the length of the chain of distribution, but this should not be done by throwing out of business any large number of traders except for sound reasons. This is very largely a matter for Provincial or State Governments to decide and in taking a decision, the Government concerned would doubtless be guided by the experience of the distribution prior to January 1948.

ACTION TAKEN IN MYSORE STATE.

On the lines of the legislation passed by the Central Government in this respect, the following Acts have been passed in Mysore to give effect to the Textile Policy in the Mysore State:

The Mysore Textile (Control) Order, 1948.
The Mysore Cotton Cloth Dealers' (Licensing) Order, 1948.
The Cotton Yarn (Control of Distribution) Order, 1948.

In conformity with the policy laid down by the Central Government, the Government of Mysore have decided to arrange distribution of cloth and yarn through the usual trade channels and have retained three links in the chain of distribution, *viz.*, State Nominees (Procurers), Wholesale Dealers and Retailers. Wherever it is found necessary and feasible, services of well organised Co-operative Societies will be made use of on a liberal scale.

It has been considered advantageous to keep the three types of dealers quite distinct, and a State Nominee (Procurer) will not be permitted to do wholesale business, and a wholesale dealer cannot also be a State Nominee (Procurer) or a retailer.

The State Nominees (Procurers) will procure the cloth and yarn from the Mills for which they have been appointed as such nominees. They are entitled to charge the following over Ex-Mill rates: 1/2 per cent centage which they have to remit to Government, 1 1/2 per cent procurers' margin (which they will retain for their services) and 1/4 per cent to